

EXHIBIT L

Sciarresi Andrea

From: Lorusso Ester
Sent: Tuesday, August 24, 2004 4:12 PM
To: Sciarresi Andrea
Subject: My position

As per your request during our meeting this afternoon, I'd like to bring to your attention some items regarding my position and tenure with which I have serious concerns. Here are some of the issues:

The fact that I am the lowest paid person at my level;

Certain events pointing to my responsibility being taken away, in addition to my job functions being given to another, who is a male employee, for example:

The planning of the yearly travel Agent Symposium (which started in 2001) has been my responsibility. (I was one of the original creators and drivers of the event; 2001 Rome, 2002 Naples and 2003 Florence.) This year, the planning was given to Tim O'Neill and his staff.

The planning of off-site Sales Meetings has always been my responsibility. This year, the New Orleans Sales Meeting was planned by Tim and his staff.

The coordination of the "borse" and workshops (with ENIT) has always been my responsibility. They are now being handled by Tim and his staff.

I have been representing Alitalia at Skyteam's Marketing meetings for over two years. Having done this with Jim Prano two years ago, I've continued working successfully in the Skyteam Marketing Group. Recently, Grace Di Franco (from Tim's staff) was appointed to attend Skyteam meetings. (See DeFranco email (6/8/04) to Skyteam group reporting on advertising and giving an update on the "more" promotion handled by me). She has also begun attending the marketing meetings. The necessity of having three people attend the marketing portion of the meetings is also questionable.

When Tim began in his position as Director at Alitalia, his title included "Sales and Marketing." After G. Libutti and A. Ross informed me of this (Sep 3, 2003), I objected to the "Marketing" portion, since the title conflicted with mine. His title was immediately corrected. His title "Sales and Alliance Coordination Director" appears on our North America organizational chart. His title of "Sales and Marketing" appears on headquarters' organizational chart and intranet website.

Prior to Tim being appointed to his present position, Ivo Bandi was given the title "Marketing & Sales Coordination Manager". My job title at the time was Director, Marketing Communications. Bandi left in August 2003, having worked in New York for only a few months.

For years, I have had the authority to decide the granting of barter tickets in exchange for advertising. The air tickets that are utilized are government order promotional tickets with no dollar amount and no "hard cash" cost to the company. The bartered tickets are also capacity-controlled by headquarters. I have been told that I can no longer make these decisions without G.Libutti's permission.

Most recently is the request of the Sales Units by G. Libutti to have them create their own marketing communications e-newsletters. (I just found this out through a third party.) This action will result in inconsistent, non-grammatically correct communications being sent ad-hoc to various databases, compromising the company's brand.

And now, with the recent job proposal to move me from Director, Marketing Alitalia, to another company, GA2000, in addition to what has been stated above, it is my belief that these instances are resulting in an issue of gender bias.

I'd like to request an investigation of my concerns at your earliest convenience.

Awaiting your reply, I remain,

Ester Lorusso